

January 14, 2025

Oneida County Department of Mental Health
800 Park Avenue, 9th Floor
Utica, NY 13501

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

We will perform a Compliance Review on the data contained in the Oneida County Department of Mental Health Consolidated Fiscal Report (CFR) for the fiscal year ending December 31, 2024. The Compliance Review is intended to ensure the CFR has been subjected to certain agreed upon procedures specified by the Department of Mental Hygiene (DMH). We will not audit or review the CFR.

The certification will address the following agreed upon procedures on Schedules: CFR-1, lines 13, 16, 17, 20, 41, 48, 63, 64 through 67, 69 through 107; CFR-2; CFR-3; CFR-4; CFR-4A; CFR-5; DMH-1; OPWDD-3; OPWDD-4; and OMH-1, as specified by the DMH. We will:

- a. Obtain and review the Consolidated Fiscal Reporting Manual, as it relates to the schedules listed above.
- b. Discuss the procedures (written or informal) with the personnel assigned responsibility for supervising the preparation and maintenance of the CFR to ascertain:
 - The extent to which the LGU followed the established procedures on a continuous basis; and
 - Whether they believe such procedures are adequate to result in accurate reporting of data required by the CFR.
- c. Inquire of the same person the retention policy that is followed by the LGU with respect to source documents supporting the CFR.
- d. Based on a description of the procedures obtained in items b and c above, identify all the source documents which are to be retained by the LGU for a minimum of seven years. For each type of source document, observe that the document exists for the period.
- e. Discuss the system of internal controls with the person responsible for supervising and maintaining the CFR data. Inquire whether personnel, independent of the preparer, reviews the source documents and data summaries for completeness, accuracy, and reasonableness and how often such reviews are performed. Perform tests, as appropriate, to ensure these reviews are performed.
- f. Test the mathematical accuracy of the report.

- g. Ensure summarization schedules agree to detail schedules, as prescribed by the CFR Manual.
- h. Obtain the supporting worksheets/reports utilized by the agency to prepare the final data which are transcribed to the CFR. Compare the data included on the worksheets to the amounts reported in the CFR. Test the arithmetical accuracy of the summarizations.
- i. Verify that the CFR software used to prepare the CFR is approved for the CFR reporting period.
- j. Verify the books and records fully support the total of each amount entered on each line of the specified CFR schedules. Identify significant reconciling items and conclude on their propriety.

Our Compliance Review report on the CFR of the Oneida County Department of Mental Health is expected to read as follows:

We understand that the Oneida County Department of Mental Health receives Medicaid reimbursement and/or Aid to Localities for programs funded by the New York State Department of Mental Hygiene (DMH) and in connection therewith, the Local Government Unit (LGU) is required to report certain information to DMH.

DMH has established the following standards with regard to the data reported to it in the Consolidated Fiscal Report (CFR):

- A system is in place and maintained for recording data in accordance with CFR definitions.
- Source documents are available to support the reported data and maintained for DMH review and audit for a minimum of seven years following DMH's receipt of the CFR. The data is fully documented and securely stored.
- A system of internal controls is in place to ensure the accuracy of the data collection process and that the recording system and reported documents are not altered. Documents are reviewed and signed by a supervisor, as required.
- The data collection methods are adequate to support the amounts reported.
- Reported amounts agree to supporting documentation.
- Reported amounts are consistent with prior reporting periods and other facts known about LGU operations.

Management is responsible for the entity's compliance with the specified requirements.

We have performed the procedures enumerated below, which were agreed to by DMH, the LGU and the New York State governmental funding agencies (collectively, the specified parties), solely to assist in evaluating whether the LGU complied with the procedures enumerated below in relation to the accompanying CFR with the Documentation Control Number _____, for the year ended December 31, 2024. The LGU's management is responsible for the CFR records. The sufficiency of these procedures is solely the responsibility of the specified parties in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The following information and findings came to our attention as a result of performing the procedures described in the attachments to the report.

(Information and finding, or if none, the report will so state.)

The agreed upon procedures are substantially less in scope than an audit, the objective of which is an expression of an opinion on the CFR. Accordingly, we do not express such an opinion. Also, we do not express an opinion on the LGU's system of internal control taken as a whole.

In performing the procedures, except for the information and findings described above, no matters came to our attention which caused us to believe that the information included in the CFR for the fiscal year ending December 31, 2024 is not presented in conformity with the requirements established by the DMH. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report relates only to the information described above and does not extend to the LGU's financial statement taken as a whole.

Our report will be delivered to the Oneida County Department of Mental Health on or before May 31, 2025, provided there are no delays in providing the information subject to our review by the Mental Health Department or a recipient of funds from the Department.

Our fees for these services will be approximately \$3,400-\$3,800.

We shall be pleased to discuss this with you at any time.

It is hereby understood and agreed that this engagement is being undertaken solely for the benefit of Oneida County Department of Mental Health and that no other person or entity shall be authorized to enforce the terms of this engagement.

If the foregoing is in accordance with your understanding, please sign the copy of this letter in the space provided and return to us at your earliest convenience.

Sincerely,

A handwritten signature in black ink that reads "Fitzgerald, DePietro & Wojnas CPAs PC" with a blue ink flourish at the end.

Fitzgerald, DePietro & Wojnas, C.P.A.s, P.C.

Acknowledged:

Anthony Picente

Date

Ashlee Thompson

Date